

shall record the quantity so determined on the invoice or other document received with shipment. However, the appropriate TTB officer may waive the requirement for gauging spirits on receipt by pipeline if, because of the location of the premises, there will be no jeopardy to the revenue.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended, 1362, as amended (26 U.S.C. 5204, 5212); sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

§ 19.1002 Prohibited uses, transfers, and withdrawals.

No person shall withdraw, use, sell, or otherwise dispose of distilled spirits (including fuel alcohol) produced under this subpart for other than fuel use. The law imposes criminal penalties on any person who withdraws, uses, sells or otherwise disposes of distilled spirits (including fuel alcohol) produced under this subpart for other than fuel use.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1398, as amended (26 U.S.C. 5601); sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

MATERIALS FOR RENDERING SPIRITS UNFIT FOR BEVERAGE USE

§ 19.1005 Authorized materials.

(a) *General.* The appropriate TTB officer shall determine and authorize for use materials for rendering spirits unfit for beverage use which will not impair the quality of the spirits for fuel use. Spirits treated under this section will be considered rendered unfit for beverage use and eligible for withdrawal as fuel alcohol.

(b) *List.* The appropriate TTB officer will compile and issue periodically a list of materials authorized for rendering spirits unfit for beverage use. The list will specify for each material (1) name and (2) quantity required to render spirits unfit for beverage use. The list may be obtained by accessing the TTB Web site (<http://www.ttb.gov>).

(c) *Authorized material.* Until issuance of the initial list of materials authorized for rendering spirits unfit for beverage use, proprietors are authorized to add to each 100 gallons of spirits any of the following materials in the quantities specified.

(1) 2 gallons or more of—

(i) Gasoline or automotive gasoline (for use in engines which require unleaded gasoline Environmental Protection Agency and manufacturers specifications may require that unleaded gasoline be used to render the spirits unfit for beverage use).

(ii) Kerosene,

(iii) Deodorized kerosene,

(iv) Rubber hydrocarbon solvent,

(v) Methyl isobutyl ketone,

(vi) Mixed isomers of nitropropane,

(vii) Heptane, or,

(viii) Any combination of (i) through (vii); or

(2) $\frac{1}{8}$ ounce of denatonium benzoate N.F. and 2 gallons of isopropyl alcohol.

(Sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-249, 52 FR 5961, Feb. 27, 1987; T.D. ATF-442, 66 FR 12854, Mar. 1, 2001]

§ 19.1006 Other materials.

If a proprietor desires to use a material not authorized under § 19.1005 to render spirits unfit for beverage use, the proprietor shall submit an application to the appropriate TTB officer. The application must state the name of the material and the quantity of material that the proprietor proposes to add to each 100 gallons of spirits. The proprietor may be required to submit an 8 ounce sample of the material with the application. Material that impairs the quality of the spirits for fuel use will not be approved. The proprietor shall not use any proposed material prior to its approval. Materials approved for use under this section will appear in the next subsequent issuance of the list of materials authorized for rendering spirits unfit for beverage use provided for under § 19.1005. The proprietor shall retain as part of the records available for inspection by appropriate TTB officers, any application approved by the appropriate TTB officer under the provisions of this section.

(Sec. 232, Pub. L. 96-223, 94 Stat. 278 (26 U.S.C. 5181))

§ 19.1007 Samples.

A proprietor may take samples of spirits and fuel alcohol for testing and analysis. Samples of spirits may not be